IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY EIGHTH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S.ANSARI

AND
THE HON'BLE MR JUSTICE V.ESWARAIAH

WRIT PETITION NO : 24435 of 2004

Between:

M/s Hindustan Lever Limited, Bachupalli,

Ranga Reddy District, rep. by its Manager, Mr.Y.Mani.

..... PETITIONER

AND

1. The Assistant Commissioner (CT) LTU,

Hyderabad Rural Division, Hyderabad.

2. The Appellate Deputy Commissioner (CT),

Hyderabad Rural Division, Hyderabad.

3. The Additional Commissioner (CT) Legal,

Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd Respondent in CCT's Ref.LIII(3)/1904/04 dated 6-12-2004 as illegal, arbitrary and contrary to law and consequently restrain the 1st respondent from taking any coercive

steps for recovery for the disputed tax of Rs.90,80,425/- for the assessment year 2002-03 pursuant to the final assessment order dated 28-8-2004 passed by the 1st Respondent pending disposal of the appeal before the 2nd Respondent.

Counsel for the Petitioner: MR.P.SRINIVASA REDDY

Counsel for the Respondent Nos.1 to 3: MR.K.RAJI REDDY

SPL. S.C. FOR COMMERCIAL TAXES

The Court made the following :

O R D E R

(Per Sri Justice M.H.S.Ansari**)**

Having heard learned counsel for the petitioner and learned Special Standing Counsel for Commercial Taxes, we are inclined to dispose of the instant writ petition with certain appropriate directions.

What is questioned in the instant writ petition is the order dated 06.12.2004 passed by the 1st respondent herein, whereby the revision petition filed by the petitioner herein seeking stay of collection of the disputed tax of Rs.90,80,425/- pending disposal of the appeal before the Appellate Deputy Commissioner-Respondent No.2 herein, was rejected.

If the petitioner deposits 50% of the disputed tax, giving credit to the amounts already paid towards tax, within four weeks from the date hereof, the appeal pending before the 2nd respondent viz., Appellate Deputy Commissioner shall be disposed of on its own merit without insisting upon the petitioner depositing the balance disputed tax. In default, it shall be open to the respondent authorities to take such steps as may be open to them in law for recovery of the tax due. If the petitioner complies with the directions as above and deposits 50% of the disputed tax within the time stipulated above, appeal shall be disposed of on its own merit uninfluenced by any observations made herein.

Writ Petition accordingly stands disposed of with directions as above. No costs.

JUSTICE M.H.S.ANSARI

JUSTICE V.ESWARAIAH

28th December, 2004

NOTE: Issue C.C. on priority basis.

(B/O) PGS

To

1. The Assistant Commissioner (CT) LTU,

Hyderabad Rural Division, Hyderabad.

2. The Appellate Deputy Commissioner (CT),

Hyderabad Rural Division, Hyderabad.

3. The Additional Commissioner (CT) Legal,

Andhra Pradesh, Nampally, Hyderabad.

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THE HON'BLE MR JUSTICE M.H.S.ANSARI

AND

THE HON'BLE MR JUSTICE V.ESWARAIAH

WRIT PETITION NO : 24435 of 2004

(Per Sri Justice M.H.S.Ansari**)**

28th December, 2004